

EXHIBIT “D”



DEPARTMENT OF HEALTH & HUMAN SERVICES

Public Health Service

Food and Drug Administration
College Park, MD 20740

October 10, 2008

Ms. Agneta Weisz
Comax Flavors
130 Baylis Road
Melville, NY 11747

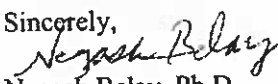
Dear Ms. Weisz:

This is in response to your letter, dated November 15, 2007, requesting the Food and Drug Administration's (FDA) opinion as to whether vanillin produced by a fermentation process developed by Comax Flavors (Comax) would be considered a natural flavoring substance in accordance with section 101.22 (a)(3) in Title 21 of the Code of Federal Regulations (21 CFR). Along with your letter you submitted a description of the manufacturing process and information on product analysis and specifications. In a letter, dated December 11, 2007, you submitted additional information on the chemical analysis of your product.

Based on the information you submitted, we have determined that Comax's fermentation process for vanillin production can be considered to be a natural process. As such, Comax's vanillin product can be categorized as a natural flavor in accordance with section 101.22 (a)(3). However, with respect to labeling, the common or usual name of the product you describe is "vanillin," regardless of the type of method used to produce it. Therefore, the product should be labeled as "vanillin." FDA would expect vanillin to be produced by either Comax or synthetically to meet the specifications listed in the Food Chemicals Codex (FCC) in order to be acceptable for food use. If the substance happens to be manufactured through a natural process, as in the case of Comax's fermentation process, this can be indicated by an additional labeling statement referring to the manufacturing process (e.g., "vanillin derived naturally through fermentation" or "natural" somewhere else on the label).

Moreover, we point out that when vanillin manufactured through a natural process such as Comax's vanillin is used as an ingredient in another finished food, it should be listed in the ingredient list as "vanillin" or "natural flavor" but it should not be done in a way to imply that it is a "natural vanilla flavor" because it is not derived from vanilla beans.

Please contact us again if you have further questions regarding this matter.

Sincerely,

Negash Belay, Ph.D.
Office of Food Additive Safety
Center for Food Safety
and Applied Nutrition